

CHAPTER 146

TAXATION

H. F. 829

AN ACT to amend section thirteen hundred fifty (1350) of the code (C. C. 4493), relating to the assessment of personal and real property.

Be it enacted by the General Assembly of the State of Iowa:

1 **SECTION 1. Buildings, etc., erected under lease.** The law as it
2 appears in section thirteen hundred fifty (1350) of the code (C. C.
3 4493), is amended by adding thereto the following:
4 "Provided, that buildings and fixtures erected on real estate held
5 under a lease of longer than three years' duration shall be assessed
6 as real estate. Provided, further, that the provisions hereof shall
7 apply to the assessment for the year 1923, and the board of equali-
8 zation may meet for the purpose of correcting any assessment here-
9 tofore made in conformity hereto, and the provisions relative to
10 notice and appeal from the board of equalization shall govern such
11 proceedings."

1 **SEC. 2. Publication clause.** This act being deemed of immediate
2 importance shall be in full force and effect from and after its pub-
3 lication in the Des Moines Register and the Des Moines Capital, news-
4 papers published in the city of Des Moines, Iowa.

Approved April 18, A. D. 1923.

I hereby certify that the foregoing act was published in the Des Moines Register April 21, 1923, and the Des Moines Capital April 21, 1923.

W. C. RAMSAY, *Secretary of State.*

CHAPTER 147

TAXATION

H. F. 557

AN ACT to amend section one thousand three hundred fourteen (1314) of the code (C. C. 4496) and section one thousand three hundred eighteen (1318) of the code (C. C. 4499), pertaining to the listing and taxation of property.

Be it enacted by the General Assembly of the State of Iowa:

1 **SECTION 1. Owners of property—exceptions.** That the law as it
2 appears in section one thousand three hundred fourteen (1314) of
3 the code (C. C. 4496) be amended by inserting after the word "per-
4 sons" in line two (2) thereof, the following, "other than warehouse-
5 men as defined in section 3138-a58 of the supplement to the code,
6 1913, and section 58, chapter 160 of the acts of the thirty-second
7 general assembly."

1 **SEC. 2. Merchants—exceptions.** That section one thousand three
2 hundred eighteen (1318) of the code (C. C. 4499), be amended by